



## **Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)**



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# Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

The following calculations are based on annual amounts and split-fund (general/federal funds with a grant code) distributions. These calculations should be used to verify the TRS 373\* and On-Behalf\*\* amounts on the Next Year Interface Budget Reports. These reports are created through the Interface NY Payroll to NY Budget Extract Reports. TRS 373 and TRS On-Behalf should not calculate for federally funded employees with a grant code. However, the TRS 373 amount for the federal fund is calculated and used for the TRS On-Behalf calculation of the general fund.

## Sample Payroll Distribution Report

Calculating TRS 373 and On-Behalf (Annual Amounts/Split Funds)

Sample Payroll Distribution Report

Date Run: 06-25-2010 10:16 AM City Dist:										Next Year Payroll Employee Distribution Tx/EIS ISD										Program: HRS9960 Page: 1 of 1																			
Fr Emp Nbr Employee Name										TEA										TRS On										Annuities Deferred									
Account Code      Typ W/C 373 Gn Pct %      Amount										Contrib      Wk Comp										Behalf										/ HSA      Comp									
										(- - - - - 6142 - - ) (- - 6143 - - )										(- - - - - 6144 - - ) (- - 6145 - - )										(- - - - - 6149 - - - - ) (- - - - - 6149 - - - - )									
FICA      Medicare      Insurance      Dep Care      (- - 6148 - - )																																							
F										Pay Cmp:104      FICA: M      TRS St: 1      Unemp: Y      Day %:										100.00      Exp Dist: 12      Exp Tot: 12      Deg: 1      Wh Sep:										.00									
161-11-6119-00-104-111000      G      Y      50.000      18,000.00										.00      255.13      .00      .00      .00										1,166.22      .00										308.70      .00      .00      .00									
211-11-6119-00-001-130000      G      N 36      50.000      18,000.00										.00      255.13      .00      .00      .00										.00      .00										1,294.92      180.00      .00      .00									
Cafe Amt: 810.00      39,460.10      Employee Totals:      36,000.00										.00      510.26      .00      .00      .00										1,166.22      .00										1,603.62      180.00      .00      .00									
Prim      Job Code      Pct Asgn      Prim Camp      Typ										Contr Amt      Std Pay      Contr Dt Begin										Contr Days      Mo Contr      Py Grd										W/C Cd      Accrue Cd									
Extra Duty Cd										St Min Salary      Dly Pay Rate      Local										Act Days Contr      Ann Pymts      Stop										W/C Pymts      Accrue Rate									
Y      0020 - ELEMENTARY TEACHER      100.00      104      1										36,000.00      3,000.00      08-14-2009										187      10      T01										0      A									
										29,589.00      192.513      6,411.00										187      12      12										0      192.513									
Ded Emp Amt      Pmt Cal      Empr      Fac      TEA F										Ded Emp Amt      Pmt Cal      Empr      Fac      TEA F										Ded Emp Amt      Pmt Cal      Empr      Fac      TEA F																			
006      15.50      9      N      .00      1      1										028      3.80      99      N      .00      1      1										032      30.50      99      N      .00      1      1																			
062      67.50      99      Y      .00      1      1										081      100.00      99      N      .00      1      1										085      .00      99      N      .00      1      1																			
Employee Count for District:      1																																							
District Totals:																																							
Salaries/Overtime      36,000.00      Tax Bus Allow      .00      N Tax Bus Allow      .00																														61XX      36,000.00									
FICA      .00      Medicare      510.26																														6141      510.26									
Insurance      .00																														6142      .00									
Workers' Comp      .00																														6143      .00									
TRS On Behalf      1,166.22																														6144      1,166.22									
Unemployment      .00																														6145      .00									
TRS 373      209.70      TRS Grant      1,195.92      TRS Care Contrib      180.00      Emplr Care      198.00																														6146      1,783.62									
Ret Pens Surchg      .00      Emplr TRS Surchg      .00      New TRS Pens      .00																														6148      .00									
Emplr Depend Care      .00																														6149      .00									
Annuities      .00      Deferred Comp      .00      HSA Emplr      .00																														6142      .00									
TEA Contrib      .00																																							
End of Report																																							

## Adjusted State Minimum Calculation

A. State Minimum Salary (as recorded on the Job Info tab) x Fund Percentage = State Minimum Salary by Fund

B. State Minimum Salary by Fund x District CEI Rate = **Adjusted State Minimum Salary**

(A)	(A)	(A) and (B)	(B)	(B)
State Minimum Salary	x Fund Percentage	equals State Minimum Salary by Fund	multiplied by District CEI	Adjusted State Minimum Salary
\$29,589.00	161/50%	= \$14,794.50	x 1.11	= <b>\$16,421.90</b>
	211/50%	= \$14,794.50	x 1.11	= <b>\$16,421.90</b>
				= <b>\$32,843.79</b>

### Adjusted TRS Salary above Adjusted State Minimum Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund - Adjusted State Minimum = **Adjusted TRS Salary above Adjusted State Minimum**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	minus Adjusted State Minimum	Adjusted TRS Salary above Adjusted State Minimum
\$36,000.00	161/50%	= \$18,000.00	- \$16,421.90	= <b>\$1,578.11</b>
	211/50%	= \$18,000.00	- \$16,421.90	= <b>\$1,578.11</b>
				= <b>\$3,156.21</b>

### TRS 373 District Contribution Calculation

Adjusted TRS Salary above Adjusted State Minimum x TRS 373 District Contribution Percentage (6.644%) = **TRS 373 District Contribution**

Adjusted TRS Salary above Adjusted State Minimum	multiplied by TRS 373 District Contribution Percentage(6.644%)	TRS 373 District Contribution
\$1,578.11 (Fund 161)	x .06644	= \$104.85 (1)
\$1,578.11 (Fund 211)	x .06644	= \$104.85 (2)
		= <b>\$209.70</b>

### State Matching Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (District 6.644% + TRS-Care 1%) = **State Matching**

**Note:** State Matching is **not** calculated on any fund with a grant code.

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by TRS Rates (District 6.644% + TRS-Care 1%)	State Matching (Fund 161)
\$36,000.00	161/50%	\$18,000.00	x .07644	= <b>\$1,375.92</b>

### TRS Federal Grant and Care Amount Calculation

A. Eligible TRS Salary x Fund Percentage = Annual Eligible TRS Salary by Fund

B. Annual Eligible TRS Salary by Fund x TRS Rates (Federal 6.644% + TRS-Care 1%) = **TRS Federal Grant and Care Amount**

(A)	(A)	(A) and (B)	(B)	(B)
Eligible TRS Salary	x Fund Percentage	equals Annual Eligible TRS Salary by Fund	multiplied by Federal (6.644%) + TRS-Care (1%)	TRS Federal Grant and Care Amount
\$36,000.00	211/50%	\$18,000.00	x .07644	= <b>\$1,375.92</b>

### TRS On-Behalf Calculation

State Matching (Fund 161) - TRS 373 District Contribution for General Fund (161) = **TRS On-Behalf**

State Matching (Fund 161)	minus TRS 373 District Contribution for General Fund (161)	TRS On-Behalf (Fund 161)
\$1,375.92	- \$104.85 (1)	= <b>\$1,271.07</b>

TRS On-Behalf (Fund 161) - TRS 373 District Contribution for the Federal Fund with Grant Code (211) = **TRS On-Behalf**

TRS On-Behalf (Fund 161)	minus TRS 373 District Contribution for the Federal Fund with Grant Code (211)	TRS On-Behalf
\$1,271.07	- \$104.85 (2)	= <b>\$1,166.22</b>

For additional information regarding TRS 373, go to the TRS website at:

[www.trs.state.tx.us/employers.jsp?submenu=traqs&page\\_id=/traqs/payroll\\_reporting\\_manual\\_main](http://www.trs.state.tx.us/employers.jsp?submenu=traqs&page_id=/traqs/payroll_reporting_manual_main).

For additional information regarding TRS On-Behalf, go to the TEA website at:

[www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151\\_336554](http://www.tea.state.tx.us/school.finance/audit/resguide12/far/far-91.html#P4151_336554).